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## ABSTRACT OF THE DISCLOSURE

A speaker rack for use with spas including a first and second member with the second member comprising generally extending members. The first member is coupled to the generally extending members of the second member. This first member allows for support, helps an individual move the speaker rack into different positions easily, and acts as a place to hang towels, clothing, and the like. Multi-position detents attach to the second member and allow for the speaker rack to be placed in an extreme upward position, an extreme downward position, and positions in between. Speakers that can be swiveled and pivotally mounted attach to speaker attachment means on the generally extending members of the second member, and speaker wiring may run through an aperture in the second member and attach to an output device allowing for entertainment while in or around the spa.

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